

of receipts and expenditures for the personal estate of the deceased; *i.e.*, debit all moneys and effects which actually come into his possession, and credit all payments made on account of the estate. At such time as the consular officer is ready to deliver the estate, he should prepare his final statement of account, entering thereon the balance delivered to the legal representative or person designated by him (with name and address stipulated) or the balance forwarded to the Department for transmission to the General Accounting Office.

§ 72.51 Preparation and disposition of final statement of account.

The final statement of account should be prepared in quadruplicate. All copies should be signed by the accountable officer and the consular impression seal impressed on each copy, and should be disposed of in the following manner:

- (a) The original should be sent to the legal representative with the final balance due the estate;
- (b) One copy retained in the office files; and
- (c) Two copies, under cover of a despatch, submitted to the Department (one copy for transmission to the General Accounting Office).

In all cases where the residue of the personal estate is to be transmitted to the General Accounting Office for safekeeping and disposition (see §§ 72.46 to 72.48), the original should be sent to the Department, together with the two copies normally submitted, accompanied by a despatch giving detailed information concerning the efforts made by the consular officer to deliver the personal effects to a legal representative or other authorized person. Any information concerning the last known address of the decedent in the United States should also be supplied.

§ 72.52 Fee services.

Fees are charged for overseeing the appraisal, sale and final disposition of the estate, disbursing funds, and for-

warding securities, etc., as provided in the Schedule of Fees, 22 CFR 22.1.

[63 FR 6480, Feb. 9, 1998]

§ 72.53 No-fee services.

Fees are not chargeable:

- (a) For taking possession of, making an inventory, placing the official seal on the estate (real or personal property), or for breaking or removing such seals (§§ 72.28-72.29);
- (b) On funds furnished by relatives or other interested persons to cover expenses incident to the death and disposition of the remains, or for the settlement of the estate (§ 72.39(b));
- (c) On securities and other instruments not negotiated (or not negotiable) by the consular officer (§ 72.28(g)), or on bank deposits;
- (d) For releasing on the spot against memorandum receipt and without occasion either for safekeeping on official accountability or for consular inventory and appraisal, to the legal representative or other authorized person in the country, of personal property taken into nominal possession for the explicit purposes of transfer of custody (§ 72.29(a)).

[22 FR 10841, Dec. 27, 1957, as amended at 63 FR 6480, Feb. 9, 1998]

§ 72.54 Estates of Government personnel exempt from fee assessments.

The personal estates of all officers and employees of the United States who die abroad while on official duty, including military and civilian personnel of the Department of Defense and United States Coast Guard (see §§ 72.23 and 72.24) are exempt from the assessment of any Foreign Service fees.

§ 72.55 Estates of citizens dying on the high seas exempt from fee assessments.

The personal estates of all United States citizens who have died on the high seas are exempt from the assessment of any Foreign Service fees (see § 72.25).